

# Yadkin County

*come for a visit, stay for a lifetime*



## **FY2023 RECOMMENDED BUDGET**

Kevin Austin, Chairman

David Moxley, Vice Chairman

Gilbert Hemric, Commissioner

Frank Zachary, Commissioner

Marion Welborn, Commissioner

Lisa Hughes, County Manager

Ed Powell, County Attorney

Tanya Gentry, Clerk

Lindsey Cearlock, Finance Officer

217 E. Willow Street  
Yadkinville, NC 27055



## FY2022-2023 RECOMMENDED BUDGET

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### INTRODUCTION

Welcome to the County of Yadkin's Annual Recommended Budget for Fiscal Year 2022-2023. The intent of this document is to convey what county government is doing to maintain the quality of life within Yadkin County, as well as the improvements we are making within our community.

The budget serves four basic functions for County Commissioners, staff, citizens of Yadkin County and others. First, a policy document articulates the County Commissioners' priorities and goals for the upcoming year. Secondly, it serves as an operations guide for staff in developing goals and objectives for the fiscal year, and in monitoring and evaluating progress toward those goals. Thirdly, the budget is a financial device for the projection of revenues and expenditures; it authorizes expenditures and the means for financing them; and, is a control mechanism for spending limits. Finally, it is a way to communicate to citizens how public money is spent and what is accomplished with those expenditures. We hope readers come away with a better understanding of County services in general and specifically what will be done in Yadkin County during the fiscal year.

Yadkin County staff remains committed to the County vision of maintaining and promoting the County's rural heritage, character and values, while being good stewards of our resources and providing excellence in programs, safety and service. We embrace growth and innovation while fostering the environment where all live, work and play.

The strategic areas designed by the County Commissioners to fulfill the County vision include:

- Protecting the Financial Position of the County,
- Continuing to Work with the Yadkin County Public Schools and Surry Community College,
- Protect public safety (Sheriff and EMS),
- Keep our community volunteer fire departments viable and plan for the future of fire protection,
- Protect our county network and increase cybersecurity, and
- Promote our small towns, rural communities and open spaces.

It is the hope of County staff that, by using this guide and working with County residents, County government can better meet the needs of every citizen.



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### READER'S GUIDE

The budget begins with the County Manager's budget message that contains key features of the budget as recommended by the County Manager. Highlights of the proposed work plan and information about the financial condition of the County are also included.

The first section in the document, the Budget Summary, summarizes the total County budgeted revenues and expenditures, as well as the total General Fund budget. The Budget Summary section also includes a listing of appropriations by funds, an accounting term which simply means a balanced set of revenues and expenditures. The County of Yadkin has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund.

Each fund is categorized by ***personnel, operating, program, capital outlay*** and ***debt service***.

The General Government section provides expenditure summaries for the General Fund departments. Each department is shown separately.

The next section summarizes the budgets of the County's Special Revenue and Enterprise Funds. A special revenue fund is a fund established to account for revenues that are restricted for a specific use or expenditure. An enterprise fund is a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Expenditures in these funds are financed primarily through user fees. This section of the budget also includes one internal service fund that centralizes the employee health insurance expenditures.

### BUDGETARY FUND STRUCTURE

The County of Yadkin budget consists of two overarching fund types, Governmental and Proprietary Funds.

**Governmental Funds** are used to account for those functions reported as governmental activities. Most of the County's basic services are accounted for in governmental funds. The County of Yadkin has two types of **Proprietary Funds**: *Enterprise and Internal Service*. *Enterprise Funds* are used to report the same functions presented as business-type activities and *Internal Service Funds* are an accounting device used to accumulate and



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allocate costs internally among the functions of the County of Yadkin. The County uses an Internal Service Fund to account for its employees' health insurance in the Self-Insurance Fund.

### FUNDS SUBJECT TO APPROPRIATION BY CATEGORY

The *General Fund (Fund 10)* is the general-purpose fund of the County of Yadkin. It was established to account for all financial resources, except those required by State law, local ordinance, and generally accepted accounting principles, to be accounted for in another fund. General Fund revenues primarily include property taxes, sales taxes, and revenues from state and federal governments, fees, and permits. The major operating activities include general government, public safety, education, health and human services, cultural and recreational, debt service and other governmental service functions.

The *CARES Act Fund (Fund 22)* was created to account for the Coronavirus Aid, Relief, and Economic Security Act that was enacted in September 2020 by Congress to provide financial assistance during the COVID pandemic.

The *Occupancy Tax Fund (Fund 23)* includes the collection of occupancy taxes within the Yadkin District (excludes the Towns of Jonesville and Yadkinville) and the distribution to the Occupancy Tax (TDA) Trust Fund.

The *Emergency Telephone Fund (Fund 27)* includes revenues and expenditures associated with the restricted revenues that come into the County through a 911 surcharge on individuals' phone bills to support the expenditures required for Communication Centers to receive emergency phone calls for fire, law enforcement and medical services. These expenditures are restricted to those authorized by North Carolina General Statute and approved by the NC 911 Board.

The *NC Opioid Settlement Fund (Fund 35)* includes settlement funds that the County will receive over the next eighteen (18) years from a national lawsuit filed against the major distributors of opioid drugs. These funds are restricted in use based upon the Memorandum of Agreement signed by all 100 North Carolina counties.

The *Fire Service Districts' Funds (Funds 50-59)* are property tax revenues that are generated from individual tax levies for each of the ten fire districts within Yadkin County. There are two types of fire districts in Yadkin County: Rural Fire Protection Districts and Fire Service Districts. Arlington, Buck Shoals and West Yadkin Districts are Rural Fire Protection Districts that were created by petition and voted upon by their property owners. Boonville, Courtney, East Bend, Fall Creek, Forbush, Lone Hickory and Yadkinville Districts were created by the Board of County Commissioners. The Board of



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Commissioners currently serves as the governing body of each district and has a contractual arrangement with local non-profit fire departments to provide the necessary services to the citizens of Yadkin County. The County has the responsibility to oversee how these funds are spent by the fire departments and to hold them accountable for taxpayer dollars.

The *Solid Waste Fund (Fund 60)* represents the County's operations of its landfill and seven (7) convenience sites. This fund is an Enterprise Fund and is expected to be self-sustaining.

The *Water and Sewer Fund (Fund 61)* represents the County's operations of its water and sewer lines. The County purchases its water through contractual arrangements with other governmental units. Its sewer capacity is also through a contractual arrangement with the Town of Yadkinville. This fund is an Enterprise Fund and is expected to be self-sustaining.

The *Register of Deeds Trust Fund (Fund 72)* represents revenues of the Register of Deeds Office for registering or filing a deed of trust or mortgage. These amounts are reported to the State Treasurer's Office monthly.

The *Federal Law Enforcement Fund (Fund 73)* represents revenues of the Sheriff's Office related to cases that have been taken to the Federal level for prosecution, and the funds are restricted in how they may be spent.

The *Law Enforcement Fund (Fund 74)* includes revenues and expenditures associated with state drug seizure funds and can only be spent for specified law enforcement needs.

The *Tourism Development Department (Fund 78)* is the operating fund for the county Tourism Development Agency operated through the Chamber of Commerce. The funding for this program correlates to Fund 23 where the County records collections of the occupancy tax.

The *Fines and Forfeitures Fund (Fund 79)* reflects funds collected through the Clerk of Court that by statute are directed to be submitted to the Public School System.

The *Representative Payee (Social Services) Custodial Fund (Fund 82)* is the former trust account maintained for individuals that the Human Services Director serving as the Social Services Director is the legal custodian of the individuals' finances.

The *Self-Insurance Fund (Fund 88)* is the Internal Service Fund for the County's health insurance program. The revenues come from charges in each department per full-time



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employee and the expenditures cover the claims, administrative fees and the County's Employee Wellness Clinic.

The capital category provides for building and park improvement projects, as well as various other physical improvement projects which typically cost over \$5,000, have a useful life greater than one year and are approved by the County Commissioners. Yadkin County has a modest capital budget that is funded annually within the operating budget, with major capital projects being authorized through specific project ordinances.

Below is the County's Five-Year Capital Improvement Plan.

Dept.	Project	22-23	23-24	24-25	25-26	26-27
<b>Animal Shelter</b>	Generator	10,000	-	-	-	-
	Pave parking lot	-	-	40,000	-	-
	Powder Coat Fence	-	3,500	-	-	-
	Office Floors	-	5,000	-	-	-
	Shelter Sign	-	3,500	-	-	-
<b>Central Permitting</b>	Vehicle- new position	-	10,000	-	-	-
<b>Emergency Services</b>	Ambulance	250,000	225,000	440,000	230,000	230,000
	FM Turnout Gear	-	4,000	-	-	-
	Outposts	800,000	-	-	-	-
	Outpost Upgrades	5,000	5,000	1,000	1,000	1,000
	Radio Replacements	3,000	3,000	3,000	3,000	3,000
<b>Information Technology</b>	Firewall Replacement	-	-	-	50,000	-
	Switch Upgrades	30,000	30,000	30,000	30,000	30,000
	Server replacements	-	-	-	-	15,000
	NetApp Upgrades	-	-	-	-	-
	Security Upgrades	-	-	20,000	-	-
	Desktop PC's/Laptops	25,000	20,000	10,000	10,000	10,000
	GIS & Tax Plotters	-	15,000	15,000	-	-
	MDT's	18,000	18,000	8,500	8,500	8,500
<b>Parks &amp; Recreation</b>	Ball Field Repair	-	15,000	10,000	-	-
	Concession stand	-	55,000	-	-	-



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	Dip sediment	-	25,000	-	25,000	-
	Fence for pool	-	-	-	15,000	-
	Gator	-	15,000	-	-	-
	Lighting of Fields	175,000	100,000	-	-	-
	Motor Boat	-	-	20,000	-	-
	Mower	12,500	-	10,000	-	10,000
	Parking County Park	50,000	-	-	-	-
	Paving Mem. Park	-	-	31,000	-	-
	Phase III Mem. Park	-	500,000	-	-	-
	Pool lanes and holder	-	-	-	-	5,500
	Reel mower to mow	15,000	-	-	-	-
	Rental Boats	-	5,000	-	-	-
	Re-plaster pool	-	25,000	-	-	35,000
	Restoration of Barn	-	35,000	-	-	-
	Restoration of House	-	-	-	100,000	-
	Soccer goals	-	-	45,000	-	-
	Tractor	-	30,000	-	-	30,000
	Truck	50,000	-	-	-	-
	Yadkin County Park	22,500	-	-	-	-
<b>Public Buildings</b>	Building Improvements	5,000	30,000	30,000	30,000	30,000
	HVAC Replacements	10,000	50,000	50,000	50,000	50,000
	Parking Lot Improvements	-	50,000	50,000	50,000	50,000
	Roof Replacements	20,000	30,000	30,000	30,000	30,000
<b>Sheriff's Office</b>	Detention Ctr. SWC	-	90,000	-	-	-
	Evidence Garage HVAC	5,000	-	-	-	-
	Radio Upgrade	-	1,000,000	500,000	-	-
	Generator	60,000	-	-	-	-
	Patrol Vehicles	200,000	185,000	190,000	195,000	200,000
<b>Soil &amp; Water</b>	No-Till Drill	-	-	22,500	-	22,500
	Tractor Tires	-	-	5,000	-	-
	Watershed Structures	60,000	199,650	219,615	241,576	265,734
	<b>GENERAL FUND GRAND TOTAL</b>	<b>1,826,000</b>	<b>2,881,650</b>	<b>1,880,615</b>	<b>1,194,076</b>	<b>1,126,234</b>
<b>Solid Waste</b>	Collection Sites	5,000	5,000	5,000	5,000	3,000
	Equipment CAT Tracks	-	15,000	-	-	-
	Dumpsters	6,000	5,000	5,000	5,000	5,000





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	Road Improvements	-	20,000	-	20,000	-
	Scale House	-	800,000	2,000	-	-
	Collection Trucks	-	-	300,000	150,000	-
	Scale	-	100,000	-	-	-
	Transfer Station Floor	-	-	-	5,000	-
	<b>SOLID WASTE GRAND TOTAL</b>	<b>11,000</b>	<b>945,000</b>	<b>312,000</b>	<b>185,000</b>	<b>8,000</b>
<b>Water &amp; Sewer</b>	Brooks Sewer	3,500,000	-	-	-	-
	Water Plant	-	-	-	100,000	100,000
	Waterline Repairs	5,000	5,000	5,000	5,000	5,000
	<b>WATER &amp; SEWER GRAND TOTAL</b>	<b>3,505,000</b>	<b>5,000</b>	<b>5,000</b>	<b>105,000</b>	<b>105,000</b>

The purpose of the Capital Project Funds, which are not included in this budget document, is to account for the financial resources segregated for the acquisition or construction of major capital facilities. The budgets within these funds are adopted for the life of the project, with revenues and expenditures accumulating until the year in which the project is completed.

## BUDGET PREPARATION AND ADOPTION

The Budget Process typically begins with the Commissioners' Budget Retreat held in January or February wherein the County's financial condition and future forecasts are reviewed. This is also an opportunity for the Commissioners to develop goals and objectives for the upcoming year. The Board held its annual Budget Retreat on January 26, 2022. The Board receives a financial summary monthly and stays abreast of the County's financial position.

In accordance with North Carolina State Statutes, departments must submit a budget request to the Budget Officer (County Manager) before April 30 of each fiscal year. For the County of Yadkin, the deadline for Departmental submissions is typically the end of March. Department Directors were provided a number that reflected their average of actual expenditures over the last five years as a target number for their budget requests. Once departmental budget requests are submitted, the County Manager reviews them and their justifications. The Manager prepares a recommended budget and makes revisions as necessary in the operating budgets, the capital budgets and the revenue estimates, until a final recommended budget document is produced in May.





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According to North Carolina General Statutes, a budget message and a balanced budget must be submitted to the Commissioners no later than June 1. In the County of Yadkin, these are typically submitted to the Board of Commissioners in May. After a formal budget submission to Commissioners, work sessions are conducted with the Commissioners as needed, and a public hearing is held to provide an opportunity for all citizens to provide input on the budget. In accordance with North Carolina General Statutes, final adoption of the budget must take place before July 1 of each year.

In accordance with the North Carolina General Statutes, the County prepares and adopts the budget on the modified accrual basis of accounting, in which revenues are recorded when the amount becomes measurable and available, and expenditures are recorded when the liability is actually incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of the fiscal year. Unexpended capital project reserve funds are carried forward life-to-date until the project is officially closed.

Throughout the fiscal year the County's financial accounting system maintains a modified accrual method as the adopted budget. At year-end, the County's Annual Financial Report is prepared on a basis consistent with "generally accepted accounting principles" or GAAP. This basis of accounting conforms to the way the County prepares its budget with some exceptions. The most notable exception is that the County's Enterprise funds are converted from the modified accrual basis of accounting to the full accrual basis for financial statement presentation purposes. In the accrual basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. This change between the budget and the financial report for the Enterprise funds provides for some significant differences. One is that depreciation is recorded as an expense in the Financial Statements and is not recognized at all in the budget. Another is that capital outlay and principal debt service payments are identified as expenditures in the budget but reported as adjustments to the balance sheet in the Financial Statements.

The following chart summarizes when accrual and modified accrual are used for the basis of reporting and the basis of budgeting:

Fund	Basis of Budgeting	Basis of Reporting
General	Modified Accrual	Modified Accrual
Special Revenue	Modified Accrual	Modified Accrual
Enterprise	Modified Accrual	Accrual



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### BUDGET PREPARATION PROCESS

#### SCHEDULE OF EVENTS FOR THE PREPARATION OF THE FY2023 BUDGET

Event	Date
Budget direction given to Department Directors	January 26, 2022
Departmental and Outside Agency budget requests due	March 26, 2022
Budget Submission to the County Commissioners	May 31, 2022
Public Hearing on Budget at County Commissioners Meeting	June 16, 2022
Budget Adoption	June 2022

### BUDGET AMENDMENT PROCESS

Proposed amendments to the budget may be submitted at any time during the year by a Department Director to the County Finance Officer. The County Manager is authorized to transfer funds \$5,000 or less within a department. Any funds transfer greater than \$5,000 or that amends the departmental adopted budget must be approved by County Commissioners.

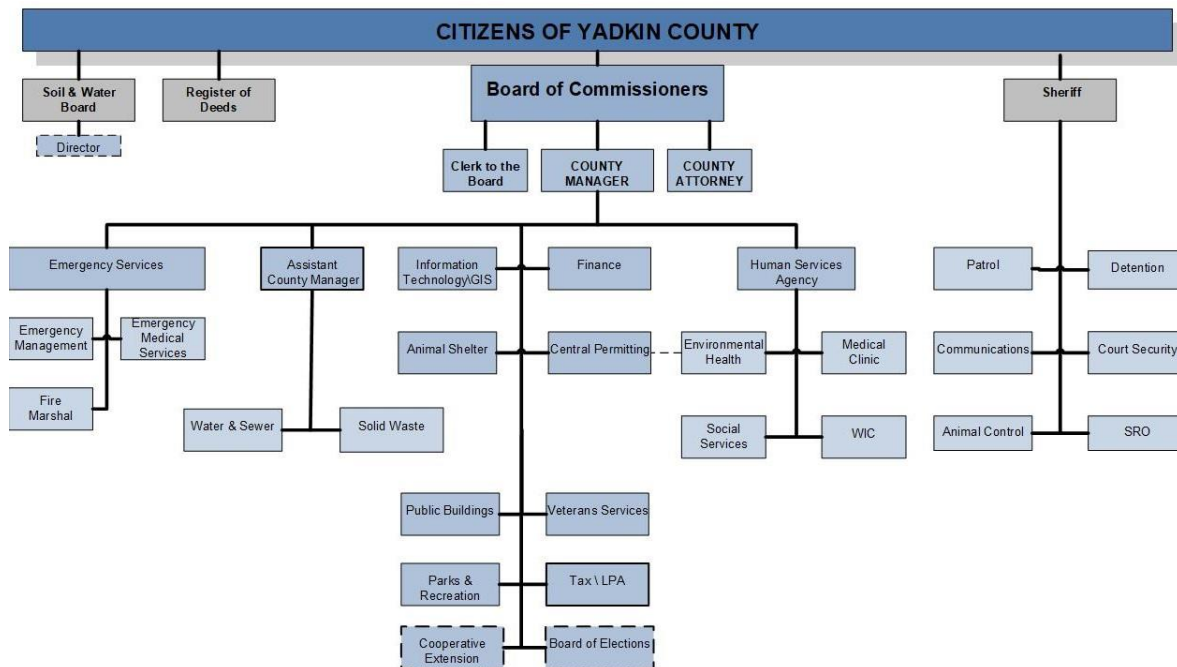
All proposed Ordinance amendments are reviewed by the Finance Officer and submitted to the Board of Commissioners for approval. The Finance Officer prepares all Capital Project Fund Ordinance amendments.

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## FY2022-2023 RECOMMENDED BUDGET

### ORGANIZATIONAL STRUCTURE



### FINANCIAL MANAGEMENT POLICIES

Financial Management Policies serve as guidelines for the preparation and operation of the annual budget. They are designed to complement the North Carolina Local Government Budget and Fiscal Control Act, recommendations of the Local Government Commission (LGC), and the Government Finance Officers' Association. These policies were developed by Finance staff and were formally adopted by the County Commissioners effective March 7, 2016 and reviewed annually. These policies are used to frame major policy initiatives and are reviewed during each budget process to ensure continued relevance and to identify any gaps that should be addressed with new policies. These policies assist in maintaining the County's stable financial position and ensure that Commissioners' intentions are implemented and followed.

### REVENUES

#### Revenue Diversity

The County shall continue to provide adequate funds for stable operation of desired service levels through diversification of revenue sources to avoid over-reliance on any one revenue source and to maintain stable rates and fees.



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### Fees and Charges

The County shall maximize user fees where possible in order to distribute the costs of governmental services to those who use the services; include users who may have tax exempt property; to avoid subsidizing where the service is not used by the general public, except where appropriate; and maintain charges that are equitable and efficient by capturing the costs to provide the service.

All revenue sources will be reviewed on an annual basis, the levels of cost recovery will be reviewed, and the reasons for the subsidy will be reviewed.

### Use of One-time Revenues

Use of one-time revenues is limited to covering expenditures that temporarily exceed revenues, early debt retirement, or capital purchases that do not significantly increase ongoing operating expenses.

### Property Tax Estimates

The percentage collection of property taxes relative to the tax rate estimated in the budget must not be greater than the percentage of the levy realized in cash as of June 30 of the preceding fiscal year, in accordance with State law. This ensures a conservative estimate of property tax revenues.

### Unpredictable Revenue

Estimated revenues shall include only those reasonably expected to be realized during the fiscal year.

Grant funding will be pursued and used for a variety of purposes. Applications to apply will be reviewed and evaluated in advance for consistency with Commissioners goals and compatibility with County programs and objectives. All new grants must be presented to the Board of Commissioners for consideration before application is made. Any awarded funds will be accepted only after Commissioners review and approve them. Any changes in the original intended use of grant funds must be approved by the granting agency and County Commissioners.

## **EXPENDITURES**

### Balanced Budget

The County shall prepare an annual balanced budget in accordance with the Local Government Budget and Fiscal Control Act and "generally accepted accounting principles" (GAAP).



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Actual funds expended and received against budget will be reported to the County Manager and County Commissioners on a monthly basis.

### Evaluation and Prioritization

Expenditures shall be reviewed by staff, the County Manager, and County Commissioners prior to adoption, and continually monitored throughout the budget year. Priority will be given to expenditures consistent with those necessary to carry out the mandated and core services of the County.

## **RESERVES**

### Fund Balance

The County shall maintain a minimum unassigned fund balance equal to 15-20% of the operating budget for each of the County's funds, with a target equal to 20%. The County Board of Commissioners may appropriate fund balances that will reduce available fund balance below the 20% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Yadkin County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balance to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different, but appropriate time period.

The Board of Commissioners may take formal action at any open meeting to establish, modify or rescind a fund balance commitment. Committed fund balances do not lapse at the end of the fiscal year. Assigned fund balances lapse at the end of the fiscal year unless these assignments are extended.

## **DEBT MANAGEMENT**

### Debt Model

The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided. The County will take a balanced approach to capital funding utilizing debt financing and pay-as-you-go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.

### Debt Service



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The total annual debt service paid on tax-supported debt shall not exceed 15% of the operating expenditures in the General Fund including inter-fund transfers. If for any reason, it does exceed 15%, Finance staff must obtain approval from the Board of Commissioners.

### **Direct Net Debt**

The outstanding direct net debt will not exceed the NC statutory limit of 8% of the appraised property subject to taxation with an optimal level of less than 4%.

### **Bonded Debt**

Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

## **CAPITAL INVESTMENT**

It is the responsibility of the Board of Commissioners to provide for the capital facilities necessary to deliver governmental services to Yadkin County citizens, as well as facilities for the Yadkin County Public Schools and Yadkin Center of Surry Community College. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan. The Capital Improvement Plan is inclusive of capital improvements (renovations), replacement (vehicles and heavy equipment) and major capital projects (new construction).

The capitalization threshold minimum for capital assets is set at \$5,000. The threshold will be applied to individual capital assets and will only be capitalized if they have a useful life of at least one year from the date of acquisition.

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

The accounting systems for the County will be compliant with the North Carolina Local Government Budget and Fiscal Control Act and will be maintained to enable the preparation of financial statements that conform to generally accepted accounting principles (GAAP).

Access to the Financial System is made available to Department Directors and other staff for the continuous monitoring of revenues and expenditures. Emphasis is placed on internal budgetary and financial controls with regard to the financial system for the purposes of maintaining proper checks and balances. The County has an annual independent audit performed by a certified accounting firm that issues an opinion of the annual financial statements that are required by the Local Government Budget and Fiscal Control Act.



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Full disclosure is provided in all regulatory reports, financial statements and debt offering statement.

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### **Transmittal Letter**

May 31, 2022

### **The Honorable County Commissioners And the Citizens of the County of Yadkin:**

I am pleased to present you and the citizens of the County of Yadkin with the Recommended Budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023. This budget is in accordance with §159-11 of the North Carolina General Statutes and meets the statutory and administrative obligations to prepare and present a balanced budget for your consideration.

The total budget for all funds (Governmental and Proprietary) is \$51,663,797.

The General Fund is the largest component of this total with expenditures of \$43,323,847 an increase of 12.9% or \$4,954,273 above the current adopted amount of \$38,369,574. The approval of this budget does not require any tax increase to the ad valorem rate which will remain at \$0.66 per \$100 assessed value.

It is recommended that the “rainy day fund” or General Fund unassigned fund balance, be appropriated for certain one-time expenses rather than recurring expenses. The FY2023 Recommended Budget includes a fund balance appropriation of \$2,693,970 to balance this budget. This amount is approximately \$1,014,275 more than the amount appropriated in the FY2022 Adopted Budget that totaled \$1,679,695. This amount includes the appropriation of \$109,700 of Committed Fund Balance for tax re-appraisal that will begin in FY2023. It also includes grant funds received late in FY2022 by the County for the Sheriff’s Office that was not spent in FY2022.

The County’s General Fund undesignated fund balance remains healthy and above the Financial Policy’s target of 15-20% with this recommended budget.

## **REVENUE HIGHLIGHTS**

### **Ad Valorem Tax**

The Tax Administrator’s real and personal property’s assessed value as of May 23, 2022 for FY2023 is approximately \$2,827,986,109, which is \$382,755,955 more than the \$2,445,230,154 as of May 13, 2021 for FY2022. This budget anticipates the values will increase as the Tax Office updates listings and recommends leaving the tax rate at \$0.66 per \$100 of assessed value. The FY2023 anticipated values at a 98.34% collection rate will



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produce an estimated \$18,354,874 in revenue. This projected revenue is an increase of \$754,874 compared to FY2022.

Tag & Tax Together requires motorists to pay their motor vehicle taxes at the same time they pay their vehicle registration. Under this structure, the taxes are not levied until the bills are issued. The motor vehicle assessed value as of May 23, 2022 for FY2023 is \$348,484,848 at a collection rate of 100% will produce an estimated \$2,200,000 in revenue.

The budget also projects approximately \$503,000 in prior year taxes and \$180,000 in interest and penalties.

### **Local Sales Tax**

The FY2023 budget estimates sales tax revenue at \$9,573,788, an increase of \$1,305,572 from the FY2022 adopted budget of \$8,268,216. Retail sales tax revenue continues to increase and the estimate remains a conservative one. The estimate also includes the Medicaid Hold Harmless amount the County receives due to the loss of Article 44 sales tax that was in exchange for the State assuming the administrative cost of Medicaid that counties used to be responsible for.

The remaining Articles of sales tax that the County receives is estimated to be \$8,673,788 in FY2023 compared to \$7,618,216 budgeted in FY2022. This reflects an increase of \$1,055,572. Sales taxes are collected by retailers in February and submitted to the NC Department of Revenue (NCDOR) in March. During the month of April, the NCDOR reviews the sales taxes and prepares distribution to local governments. This distribution is not known to local governments until it is received in May; three months after it was generated in retail. So, we are cautiously optimistic that the sales tax will sustain at the current level, yet conservative with the estimate for FY2023.

The Medicaid Hold Harmless budget estimate is \$900,000 in the total sales tax revenue above for FY2023 and was \$650,000 in FY2022.

## **BUDGET PREPARATION**

In developing the FY2023 recommended budget, the strategies used to balance the budget included:

- Conservative revenue estimates
- Controlled expenditures to continue core services
- Use of fund balance to balance the budget

In starting the budget process, the County priorities were at the forefront and the budget was framed around them. Those priorities included the following:

- Protecting the Financial Position of the County,



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- Continuing to Work with the Yadkin County Public Schools and Surry Community College,
- Protect public safety (Sheriff and EMS),
- Keep our community volunteer fire departments viable and plan for the future of fire protection,
- Protect our county network and increase cybersecurity, and
- Promote our small towns, rural communities and open spaces.

Every department in the County contributed to the overall goal of recommending a budget that incorporates a fiscally responsible plan for the continuation of basic quality services that meets the County's priorities as set forth above. Departments were charged with submitting a budget that aligned with current department priorities and service delivery.

Yadkin County has been very fortunate, even during economic downturns, to maintain its strong revenue base and has not been negatively impacted. There is an increased use of appropriated fund balance and it is intentional as we approach a revaluation year of real property.

### **EXPENDITURE HIGHLIGHTS**

#### **Continuing Core Services**

Our workforce is the backbone to the continuation of high-quality services to our community. The County currently has 22 of its 283 full-time positions vacant. The impact of COVID on employers across all sectors is creating more vacant positions than there are people to fill them. Portions of the former work force have decided to retire, work remotely, change careers or re-evaluate what is important to them. This has made it extremely challenging to fill vacant positions, especially in Public Safety (Sheriff's Office and Emergency Services). The Recommended Budget includes a 5% adjustment to our Classification and Pay Plan, implemented with current employees by a 5% salary increase effective July 1, 2022. It also includes funding of a Classification and Pay Plan study that will be implemented in the fall of 2022. The cost and process of implementation will be determined once the study is complete. The Recommended Budget does not include a performance increase due to the 5% salary adjustment and the completion of the Classification and Pay Plan study.

The Local Government Retirement System increased local governments required contributions for employees working more than 1,000 hours within a calendar year and this has significantly impacted the FY2023 Budget, as it did the FY2022 budget. This System is managed by a Board established through the State Treasurer's Office. This Board planned



## **FY2022-2023 RECOMMENDED BUDGET**

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a stepped increase in local government contributions to the system and for FY2023, the percentages are 12.25% for general employees and 13.24% for sworn law enforcement officers, increased from 11.56% and 12.04% respectively. The impact across all County funds is \$1,708,486 in FY2023 up from \$1,415,940 in FY2022, an increase of \$292,546 in the FY2023 budget.

The County is partially self-insured for health insurance in that the County pays employee claims rather than paying a premium to an insurance company to assume all liability and has a stop-loss or reinsurance plan that caps claims at \$125,000 per occurrence, thereby reducing County costs for insurance further. Being self-insured provides the County more control and opportunities to improve employees' health, while saving county tax dollars. The County also provides health insurance to eligible retirees at the same rate as active employees. The FY2023 Recommended Budget includes funding health insurance for retirees in the amount of \$353,482, a \$22,875 increase from FY2022. Eligible retirees are covered until they qualify for Medicare. So, this number reflects new retirees as well as those who have transitioned to Medicare. The County added a new benefit in FY2017 for County employees and retirees by providing an Employee Wellness Clinic that is open five (5) days per week. Full-time employees covered under the County's Health Insurance plan are not required to use sick leave or to pay a co-pay, as the medical visits are not filed on County insurance, rather the visits are paid through a not-to-exceed flat contract with an independent third-party vendor. Employees who are not covered by the County's Health Insurance Plan are required to pay \$20.00 per visit to the Clinic. Employees are encouraged to have a health risk assessment conducted and to utilize the Wellness Clinic to meet their medical needs. By reducing the number of claims processed by our third-party claims' administrator, the fee for this service continues to be flat, allowing the County to better control the overall cost of providing health insurance to employees. While most entities face 12% and 15% increases annually for health insurance, the County has managed to control health insurance increases for several years. However, due to a few high claims in FY2022, it is necessary to increase the cost by \$1,040 to \$9,500 or 12.2% per employee for FY2023. Overall, this is a \$469,439 increase to the FY2023 budget. It should be noted that this increase also includes providing health insurance for three (3) new positions.

The FY2023 budget also reflects a slight increase in workers' compensation due to increased claims and new positions. The amount budgeted for workers compensation in FY2023 is increasing from the FY2022 budgeted amount by \$50,445 for a total of \$321,225. Property/liability insurance is increasing 1.7% from \$197,185 in FY2022 to \$200,592 in FY2023. The County is a member of the North Carolina Association of County Commissioners' Risk Management Pool for workers' compensation and property/liability insurance.



## FY2022-2023 RECOMMENDED BUDGET

The increases in health insurance, local government/law enforcement retirement, workers' compensation insurance and property/liability insurance combined totals \$838,712, almost equal to three (3) cents of the property tax rate.

The County is dependent upon citizens who serve on Boards and/or Committees appointed by the Board of Commissioners. Compensation for their service has not been adjusted since FY2015. It is being adjusted by 5%, as is the Board of Commissioners. Please see the table below.

### Board / Committee Member Pay

Board / Committee	Position	Current Pay	Proposed Pay
Board of Commissioners	Chair	\$11,000 annually	\$11,500 annually
Board of Commissioners	Commissioner	\$9,700 annually	\$10,200 annually
Board of Elections	Chair	\$3,000 annually	\$3,150 annually
Board of Elections	Member	\$2,500 annually	\$2,625 annually
Board of Equalization & Review	Chair	\$70 per meeting	\$75 per meeting
Board of Equalization & Review	Member	\$55 per meeting	\$60 per meeting
Planning Board	Chair	\$70 per meeting	\$75 per meeting
Planning Board	Member	\$55 per meeting	\$60 per meeting
Board of Adjustment	Chair	\$70 per meeting	\$75 per meeting
Board of Adjustment	Member	\$55 per meeting	\$60 per meeting
Human Services Advisory	Chair	\$70 per meeting	\$75 per meeting
Human Services Advisory	Member	\$55 per meeting	\$60 per meeting
Soil & Water Conservation District	Chair	\$40 per meeting	\$50 per meeting
Soil & Water Conservation District	Member	\$40 per meeting	\$50 per meeting

Additional funding is needed to continue core services at current levels. Many of these services require capital expenditures to ensure staff has the proper resources to complete their jobs safely and effectively. Some of these initiatives include the following:

- Transition to Procure ALS 360 for Emergency Services for hydraulic cots, stair chair, life pack/monitors, LUCAS devices and power load assist replacements and maintenance
- Animal Shelter building improvements

### Vehicle Replacement

The County purchases vehicles other than ambulances in the Vehicle Replacement Fund. On average, we have replaced five (5) Sheriff's vehicles annually and other vehicles as needed. The Sheriff requested to replace five (5) vehicles, Emergency Services requested to replace one (1) ambulance and a vehicle for the additional Community Paramedic.



## **FY2022-2023 RECOMMENDED BUDGET**

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Human Services requested replacement of one (1) of its fleet vehicles in the Social Services Division, while Parks and Recreation requested replacement of one of its trucks. It is presented to the Board of Commissioners to appropriate existing fund balance in FY2022 to the vehicle replacement fund to replace the Sheriff's requested vehicles, the Department of Social Services vehicle, Community Paramedic vehicle and the Parks and Recreation vehicle. COVID-19 continues to impact the automotive industry and it takes longer to receive vehicles regardless if they are purchased or leased. It has created supply chain issues in all areas that impact the County budget in cost increases as well as availability. The FY2023 Recommended Budget includes leasing a vehicle for Soil & Water that was budgeted and located in late FY2022.

### ***Not Included***

A number of worthwhile service expansions and new modifications were requested and reviewed as part of our efforts to propose a conservative and spending plan for next year. The items not included in the Recommended Budget include new positions, vehicles, travel and other minor items that will not negatively impact service delivery.

We have attempted to balance Commissioners' priorities with available resources, minimizing the impact on our citizens, taxpayers and the services we provide for them.

### ***Special Revenue Funds***

#### **CAREs Act Fund**

This fund accounts for Coronavirus Aid, Relief, and Economic Security Act funds received to provide financial assistance during the COVID pandemic through FY2023. This fund will have \$584,541 available for spending in FY2023.

#### **Occupancy Tax Fund**

This fund accounts for the occupancy tax that is levied for overnight stays in hotels, bed and breakfasts, cottage rentals, etc. The funds collected are disbursed to the Tourism Development Authority for expenditures related to promoting Yadkin County to visitors. The occupancy tax collections for FY2023 are estimated to be \$30,000.

#### **Emergency Telephone Fund**

Revenues and expenditures are restricted in this fund for communications related to citizens' ability to call 911 for emergency assistance. The State 911 Board has increased revenue to Yadkin County from \$169,976 in FY2022 to \$220,679 in FY2023. Expenditures in the Fund are restricted to those approved by the State 911 Board.

#### **NC Opioid Settlement Fund**



## **FY2022-2023 RECOMMENDED BUDGET**

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The NC Opioid Settlement Fund, as the restricted revenues come from lawsuit settlement agreement with distribution over the next eighteen (18) years. This fund is budgeted at \$305,000 is budgeted in FY2023.

### **Register of Deeds' Trust Fund**

The Deed of Trust Fund, as the restricted revenues and expenditures come from a portion of fees collected by the Register of Deeds for registering documents or filing a deed or mortgage. This fund is budgeted at \$25,000 is budgeted in FY2023.

### **Federal Law Enforcement Fund**

The Federal Law Enforcement Fund, as the restricted revenues and expenditures come from Federal law enforcement drug cases. It is always unknown if the County will receive any funds through this program, but for budgetary purposes, \$2,000 is budgeted in FY2023.

### **Law Enforcement Fund**

The Law Enforcement Fund is budgeted at \$8,000 in FY2023, as the restricted revenues and expenditures come from State law enforcement drug cases.

### **Tourism and Development Fund**

This is a trust account maintained for the Chamber of Commerce to operate the Tourism Development Authority utilizing Occupancy Tax collections accounted for in the Occupancy Tax Special Revenue Fund. The Tourism Development Authority has an adopted budget of \$80,450.

### **Fines and Forfeitures Fund**

The Fines and Forfeitures Fund is anticipated to receive \$150,000 from the Clerk of Superior Court to pass through to the Yadkin County Public Schools in FY2023.

### **Representative Payee (Social Services) Custodial Fund**

This is a special revenue fund to manage custodial funds received by Human Services as the Representative Payee for clients. It is anticipated that this account will be \$365,000 in FY2023.

### **Inmate Trust Fund**

The Inmate Trust Fund is budgeted at \$150,000 in FY2023, as the restricted revenues and expenditures are those of the inmates housed in the Yadkin County Detention Center.

## ***Enterprise Funds***





## **FY2022-2023 RECOMMENDED BUDGET**

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### **Solid Waste**

The Solid Waste budget increased \$100,225, or 3.9% from \$2,598,800 in FY2022 to a recommended FY2023 budget of \$2,699,025. The costs for the collection site pick-ups and recycling have been increasing more than the revenues annually, making it difficult to keep this fund self-sustaining. In addition, the cost of recycling has drastically increased across the United States. The FY2023 Budget does not include a fund balance appropriation.

### **Water and Sewer**

The Water and Sewer Fund continues to be self-sustaining. The water and sewer lines in the Yadkinville area are leased to the Town of Yadkinville and no expense is budgeted for these lines. Revenues for the Highway 21 waterline are based upon the water rates set by the Town of Jonesville and the expenditures are based upon the water purchase contract between the Town and the County and the County's cost to maintain the line. The County also owns and operates the East Bend waterline. The revenues for this line are estimated on the usage by the Town of East Bend, as well as approximately 38 other users and the expenditures are based upon the water purchase contract between the Winston-Salem/Forsyth County Utilities Commission, the County's cost to maintain the line and the debt service for construction of the line. The budget does include one operator for the waterlines. The Water and Sewer budget for FY2023 is \$511,530, a decrease of \$61,415 from FY2022's budget of \$572,945. The FY2023 budget does include a fund balance appropriation of \$134,395. This fund balance was part of the commitment made by the Board of Commissioners to lessen the cost of operations of the East Bend waterline and reduce the rates charged to the Town of East Bend and lessen their financial burden. It is also noted that the County has been placed on the "Distressed Water System" list by the Local Government Commission and the State Water Infrastructure Authority in late spring 2021. It is anticipated that this designation will provide grant opportunities to extend water infrastructure to gain customers or to connect systems.

### **COUNTY FEES**

The Recommended Budget for FY2023 is based on minimal changes to the Fee Schedule and the Fee Schedule will be submitted June 6, 2022 for the Board's consideration.

### **COMMITMENT**

The County is committed to creating financial resiliency in preparation for the opportunities to grow, expand and enhance services in the months and years to come. We continue to challenge each other and our systems, policies and methods of operation to ensure our taxpayer dollars are used efficiently and responsibly. As the General Assembly convenes and deliberates the future with regard to various revenue stream distributions, as well as expenditures that may be placed upon us, we will move forward conservatively to preserve our revenue sources as well as remain flexible and proactive in our efforts to maintain quality services. We will continue to engage all employees in our efforts to make



## **FY2022-2023 RECOMMENDED BUDGET**

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sure the way we provide services to citizens and how we conduct our internal business represents the core values established by the County.

In closing, I would like to thank the County Commissioners for their leadership and their commitment to quality services for our community. I would also like to commend County department leaders for making conservative requests. Last, but not least, thank you to Lindsey Cearlock and Brittany Allen for assisting with the budget process.

The FY2023 Recommended Budget is now presented to the Board of Commissioners for consideration. We, as staff are prepared to support you and answer any questions you may have as you consider these recommendations.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Lisa L. Hughes".

Lisa L. Hughes  
Yadkin County Manager



## FY2022-2023 RECOMMENDED BUDGET

### REVENUE AND EXPENDITURE SUMMARY

Operating	Revenues	Expenditures
General Fund	\$ 39,644,147	\$ 39,644,147
CAREs Fund	\$ 584,541	\$ 584,541
Emergency Telephone Fund	\$ 220,679	\$ 220,679
NC Opioid Settlement Fund	\$ 305,888	\$ 305,888
ROD Trust Fund	\$ 25,000	\$ 25,000
Law Enforcement Fund	\$ 8,000	\$ 8,000
Occupancy Tax	\$ 30,000	\$ 30,000
Federal Law Enforcement	\$ 2,000	\$ 2,000
Fines & Forfeitures	\$ 150,000	\$ 150,000
Representative Payee Custodial	\$ 365,000	\$ 365,000
Solid Waste Fund	\$ 2,699,025	\$ 2,699,025
Water and Sewer Fund	\$ 308,390	\$ 308,390
Tourism and Development Fund	\$ 80,450	\$ 80,450
Inmate Trust Fund	\$ 150,000	\$ 150,000
Self-Insurance Fund	\$ 3,207,837	\$ 3,207,837
<b>Subtotal</b>	<b>\$ 47,780,957</b>	<b>\$ 47,280,957</b>
<b>Debt Service</b>		
General Fund	\$ 3,679,700	\$ 3,679,700
Water and Sewer Fund	\$ 203,140	\$ 203,140
<b>Subtotal</b>	<b>\$ 3,882,840</b>	<b>\$ 3,882,840</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 51,663,797</b>	<b>\$ 51,663,797</b>

### GENERAL FUND BUDGET SUMMARY (Including Interfund Transfers)

	FY 20-21 Actual	FY 21-22 Original Budget	FY 21-22 Revised Budget	FY 22-23 Recommended Budget	Variance FY 22 to FY 23
<b>Revenues</b>					
Property Tax	\$ 21,143,660	\$ 20,554,000	\$ 20,554,000	\$ 21,247,975	3.4%
Local Sales Tax	\$ 9,917,740	\$ 8,268,216	\$ 8,268,216	\$ 9,573,788	15.8%
Other Revenue	\$ 8,574,945	\$ 7,867,663	\$ 8,994,024	\$ 9,808,114	24.7%
Appropriated Fund Balance	\$ -	\$ 1,679,695	\$ 3,672,748	\$ 2,693,970	60.4%
<b>Total</b>	<b>\$ 39,636,344</b>	<b>\$ 38,369,574</b>	<b>\$ 41,488,988</b>	<b>\$ 43,323,847</b>	<b>12.9%</b>



## FY2022-2023 RECOMMENDED BUDGET

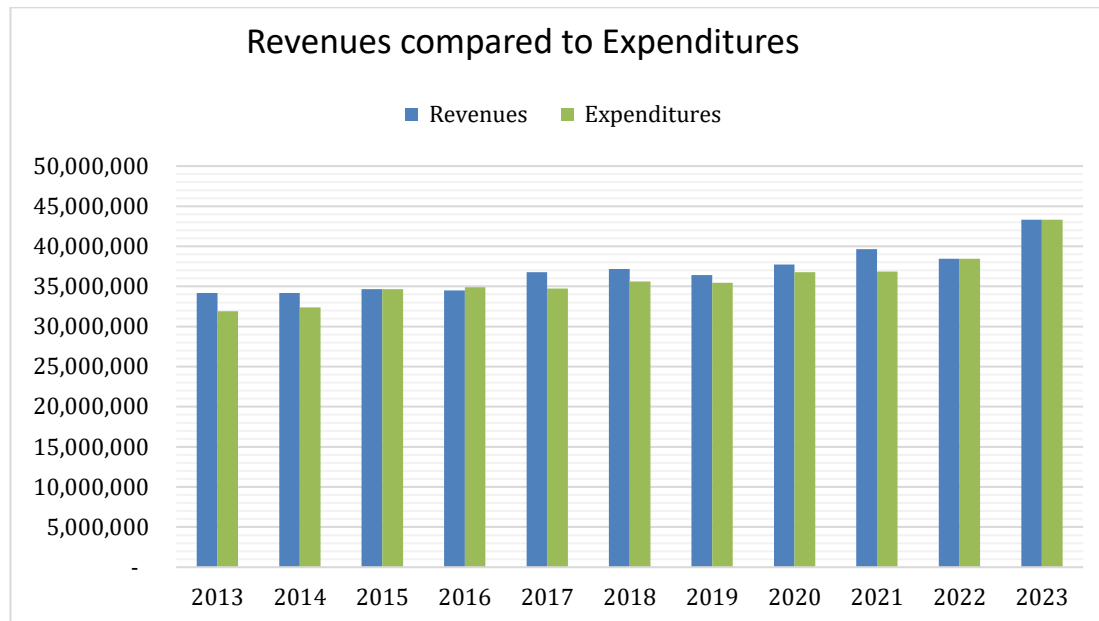
Expenditures					
Governing Body	\$ 72,320	\$ 80,885	\$ 80,885	\$ 83,215	2.9%
Administration	\$ 509,099	\$ 521,560	\$ 523,754	\$ 581,915	11.6%
Finance	\$ 207,418	\$ 234,590	\$ 242,022	\$ 323,235	37.8%
Tax	\$ 771,859	\$ 797,580	\$ 812,084	\$ 970,727	21.7%
License Plate Agency	\$ 91,110	\$ 105,175	\$ 92,802	\$ 150,535	43.1%
Court Facilities	\$ 47,266	\$ 45,000	\$ 45,000	\$ 49,000	8.9%
Elections	\$ 312,062	\$ 207,940	\$ 212,389	\$ 216,270	4.0%
Register of Deeds	\$ 251,391	\$ 283,723	\$ 292,334	\$ 314,075	10.7%
Information Technology	\$ 365,911	\$ 377,730	\$ 431,974	\$ 481,500	27.5%
Transfers to Other Funds	\$ 298,487	\$ -	\$ 4,599	\$ -	N/A
Public Buildings	\$ 502,288	\$ 559,785	\$ 559,449	\$ 578,660	3.4%
Sheriff	\$ 6,264,167	\$ 6,579,727	\$ 6,820,317	\$ 7,447,812	13.2%
Emergency Services	\$ 3,326,353	\$ 3,831,903	\$ 4,211,909	\$ 5,235,485	36.6%
Fire Marshal	\$ 140,762	\$ 135,160	\$ 161,465	\$ 212,205	57.0%
Building Inspections	\$ 382,365	\$ 419,830	\$ 412,476	\$ 452,155	7.7%
Medical Examiner	\$ 48,150	\$ 36,000	\$ 42,000	\$ 40,000	11.1%
Animal Shelter	\$ 247,338	\$ 275,113	\$ 291,341	\$ 304,540	10.7%
Economic Development	\$ 76,500	\$ 101,500	\$ 101,500	\$ 101,500	0.0%
Cooperative Extension	\$ 196,273	\$ 230,085	\$ 242,550	\$ 248,500	8.0%
Soil & Water Conservation	\$ 256,279	\$ 298,650	\$ 317,377	\$ 379,877	27.2%
Health	\$ 1,290,132	\$ 1,597,487	\$ 1,655,134	\$ 1,877,612	17.5%
Mental Health	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	0.0%
Juvenile Crime Prevention	\$ 181,092	\$ 201,333	\$ 357,741	\$ 339,301	68.5%
Social Services	\$ 5,546,067	\$ 5,932,800	\$ 6,357,932	\$ 6,807,176	14.7%
Community Action	\$ 1,029,935	\$ 1,075,754	\$ 1,444,508	\$ 1,248,928	16.1%
Veteran Services	\$ 56,744	\$ 60,320	\$ 61,147	\$ 63,495	5.3%
Public Schools	\$ 7,720,775	\$ 7,577,228	\$ 8,053,228	\$ 8,247,753	8.8%
Community College	\$ 430,002	\$ 431,000	\$ 431,000	\$ 431,000	0.0%
Hospital	\$ 206,328	\$ 192,265	\$ 192,265	\$ 174,700	-9.1%
Recreation	\$ 605,640	\$ 677,121	\$ 704,016	\$ 726,165	7.2%
Non-Departmental	\$ 1,205,769	\$ 1,584,210	\$ 2,415,670	\$ 1,438,811	-9.2%
Debt Service	\$ 4,075,632	\$ 3,800,120	\$ 3,800,120	\$ 3,679,700	-3.2%
<b>Total</b>	<b>\$ 36,833,515</b>	<b>\$ 38,369,574</b>	<b>\$ 41,488,988</b>	<b>\$ 43,323,847</b>	<b>12.9%</b>

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## FY2022-2023 RECOMMENDED BUDGET

The chart below shows the relationship between the General Fund's actual revenues and expenditures for the last nine (9) years, the current fiscal year's original budget and the recommended FY2023 revenues and expenditures.



### FUNDS AND FUND BALANCES

The Budget Message highlights the following funds: General Fund, CAREs Act Fund, Emergency Telephone (E911) Fund, Law Enforcement Fund, Fire District Funds, Solid Waste Enterprise Fund and the Water and Sewer Enterprise Fund.

The Occupancy Tax Fund, the Register of Deeds' Trust Fund and the Fines and Forfeitures Fund are pass-through funds and do not carry a fund balance.

Each of these fund types has its own specific legal and accounting requirements. Appropriations lapse at year-end in each fund creating its own fund balance. Fund balance represents monies that remain unspent after all budgeted expenditures have been made. These unspent monies serve as a working capital reserve and to pay expenditures in the early part of the fiscal year before revenues are received.

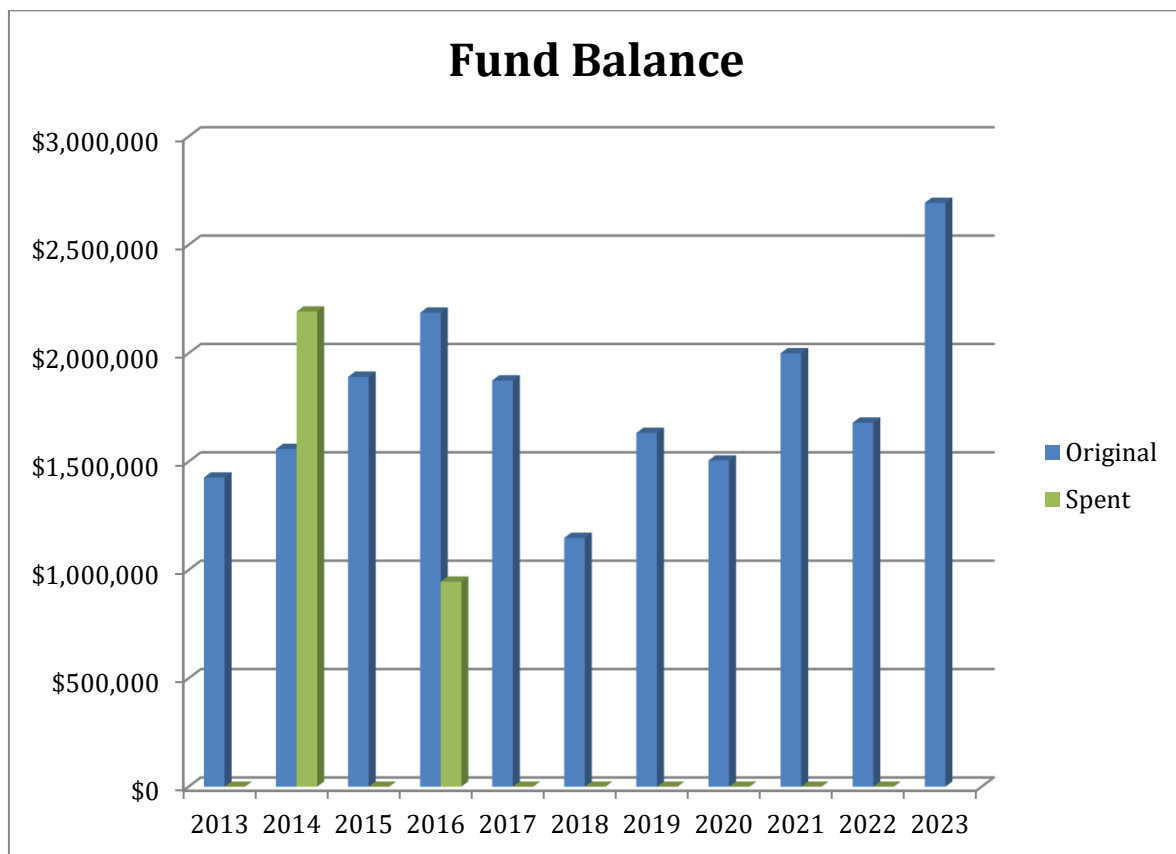
#### General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. Unassigned fund balance June 30, 2021 was \$9,542,767 or 25.91% of the General Fund expenditures for the year according to our unqualified



## FY2022-2023 RECOMMENDED BUDGET

audit. The Local Government Commission recommends that counties maintain a minimum of 8% fund balance in the General Fund. The appropriated fund balance in the General Fund for FY2023 is \$2,693,970, an increase of \$1,014,275 over the appropriated \$1,679,695 in FY2022. While these amounts have been appropriated to balance the budget, revenues and expenditures have been so that the fund balance has not actually been used. The graph below shows the appropriated fund balance adopted in each budget for the last nine (9) fiscal years, as well as the couple of years fund balance was strategically used. Appropriated Fund Balance is usually highest the fiscal year prior to revaluation, as property values substantially change over time, as well as costs increase. The last revaluation of real property occurred in 2016 and was effective in calendar year 2017 and fiscal year 2018.



### CAREs Act Special Revenue Fund

The FY2023 Recommended Budget includes the remainder of the CAREs Act revenues in the amount of \$584,541. These funds were received in FY2020 and continue to be available through December 31, 2024.

### Emergency Telephone System Special Revenue Fund

The projected Emergency Telephone System (911) revenue recommended in this budget is \$220,679. The Emergency Telephone Fund's fund balance as of June 30, 2021 was \$331,456, a decrease of \$31,787 over the FY2020 amount of \$363,243. Due to the



## **FY2022-2023 RECOMMENDED BUDGET**

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decreased fund balance, the State 911 Board increased the revenue for Yadkin County in FY2023 to \$220,679 from \$169,976 in FY2022.

The Emergency Telephone System's expenditures are restricted by general statute and are subject to approval by the State 911 Board. Essentially, these funds can only be used for expenses related to the calls coming into the Communications Center.

### **Law Enforcement Special Revenue Fund**

This fund previously included both State and Federal revenues as they pertain to drug seizure funds. The fund balance as of June 30, 2021 was \$211,105. This fund only includes State revenues with an estimated budget of \$8,000 for FY2023. The Federal Law Enforcement Special Revenue Fund was established in FY2022 and has an estimated budget of \$2,000 for FY2023.

### **Fire Districts' Special Revenue Funds**

Each of the Fire Districts has its own special revenue fund to track the property tax and sales taxes received. The County enters into annual contracts with various fire departments to provide fire protection services in each of the fire districts. The contracts advance payment to the fire departments at the beginning of each quarter and fund balance in each of the district funds is used for cash flow purposes and to pay for annual hose and ladder testing for the fire departments in each District. It will also be used if estimated revenues are not sufficient to fulfill the terms of the annual contract or any potential financial need of a fire department when their operating funds are tight and they have been good stewards of taxpayer dollars. As of June 30, 2021, collectively, there was a fund balance of \$213,511.

### **Solid Waste Enterprise Fund**

The recommended FY2023 budget for the Solid Waste Enterprise Fund is \$2,699,025 representing a 3.8% or a \$100,225 increase over the FY2022 budget of \$2,598,800.

This budget does not include a fund balance appropriation from the Solid Waste Enterprise Fund. As of June 30, 2021, the Solid Waste Enterprise Fund's net position balance was \$253,867 a decrease of \$14,899 from FY2020's \$268,766.

### **Water & Sewer Enterprise Fund**

The FY2023 Water and Sewer Fund budget totals \$511,530. This budget is a \$61,415 decrease from the FY2022 original budget of \$572,945. The net position of the Water & Sewer Fund decreased \$369,452 in FY2021 to \$6,748,712 from \$7,118,164 in FY2020. The FY2023 budget uses an appropriation of fund balance in the amount of \$134,395 that reflects the intentional expenditure to ease the financial burden on the Town of East Bend to pay the required rates for the East Bend Waterline.





## FY2022-2023 RECOMMENDED BUDGET

### AUTHORIZED POSITION LISTING

The authorized position listing (full-time equivalent or FTE) summarizes the net changes in positions for the fiscal years 2022 and 2023 budgets. Animal Shelter, Elections, Emergency Services, Human Services, Recreation, Sheriff's Office and Solid Waste use additional non-benefitted part-time employees within their appropriated part-time salaries budget that are not included in the position listing. The Health Division of Human Services also has temporary nursing staff (1 full-time and 6 part-time) who do not receive benefits paid through CAREs money and are not included in the position listing.

During FY2022 a few key positions were created during the year, including an entire shift for Emergency Services as they transitioned to a 24/72 work schedule, Finance Technician, Cybersecurity Analyst, and one regional grant funded position in Human Services. A second COVID/Community Paramedic position was created on a temporary basis during FY2022, but the FY2023 Recommended Budget continues this position on a permanent basis. It also adds back a Training Officer position for Emergency Services that was eliminated in FY2011. This position is key to ensuring that all emergency services staff receives proper continuing education opportunities and helps the County continue its status as a continuing educational provider. The License Plate Agency (LPA) Division of the Tax Office has continually had turn-over in staff since it began operations in FY2014. The Recommended Budget adds a full-time position in the LPA mid-year that will be cross-trained in Tax Collections to assist during peak times.

	FY22 Actual		FY23 Requested		FY23 Recommended	
	FT	PT-B	FT	PT-B	FT	PT-B
<b>Administration</b>	6	0	6	0	6	0
<b>Finance</b>	4	0	4	0	4	0
<b>Tax</b>	13	0	14	0	14	0
<b>Elections</b>	2	0	2	0	2	0
<b>Register of Deeds</b>	3	1	4	0	4	0
<b>Information Technology</b>	6	0	6	0	6	0
<b>Public Buildings</b>	6	0	6	0	6	0
<b>Sheriff</b>	88	0	92	0	88	0
<b>Emergency Services</b>	50	0	52	0	52	0
<b>Central Permitting</b>	6	0	7	0	6	0
<b>Animal Shelter</b>	3	1	4	0	3	1
<b>Soil &amp; Water</b>	3	0	3	0	3	0
<b>Health</b>	21	1	21	1	21	1
<b>Social Services</b>	59	2	61	2	60	2



## FY2022-2023 RECOMMENDED BUDGET

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<b>Veterans</b>	1	0	1	0	1	0
<b>Hospital</b>	1	0	1	0	1	0
<b>Recreation</b>	7	0	7	0	7	0
<b>Solid Waste</b>	3	6	3	6	3	6
<b>Water and Sewer</b>	1	0	1	0	1	0

As you can see in the table above several departments requested additional positions in the FY2023 budget. The County has several key employees eligible for retirement who plan to retire within the next few years and we have started succession planning for those positions. Of the County's 283 full-time positions, 22 are currently vacant.

The Register of Deeds has a benefitted part-time Deputy Register of Deeds position that has been requested to reclassify as a full-time position. The FY2023 Recommended Budget includes this request.

The Sheriff requested two (2) additional night-shift deputy positions and two (2) additional Detention Officers. It has been challenging to fill all public safety positions and these four (4) positions are not included in the Recommended Budget.

Emergency Services requested the temporary Community Paramedic position be made permanent and the Training Officer position be reinstated. The Community Paramedic Program is growing and COVID cases have been on the rise recently, increasing the demand for the monoclonal antibodies once again. The Community Paramedic Program is vital to our Emergency Services, as they can also respond quickly to emergency medical calls if needed. The Training Officer position was eliminated in the FY2012 budget, when the person was promoted to the Director. In the transition, the training duties fell to the Lieutenants. Being that they often have to fill-in for the Captains and the increased call volume, it leaves very little time for them to prepare and teach continuing education classes for our emergency services staff. This position's primary responsibilities are to prepare and teach continuing medical education classes for our employees and the fire departments.

The Central Permitting requested an additional Permits Technician. This request may be revisited at a future date, but for now the primary focus needs to be on filling the vacant Inspector position.

The Animal Shelter requested the 80% position to become 100%. This request is not included in the Recommended Budget.

Human Services requested reclassification of the Health Educator to a Health Education Specialist, one (1) foster care social worker and one QA/QI Eligibility Specialist / Trainer



## FY2022-2023 RECOMMENDED BUDGET

position. The Health Educator has assumed additional duties in the Preparedness Program and the reclassification is included in the Recommended Budget, as well as the foster care social worker position. The QA/QI Eligibility Specialist / Trainer is not included at this time.

### Overview

In an effort to focus on effectiveness and efficiencies of programs, the FY2023 budget includes Performance Measures. The measures are to be qualitative and relative to service delivery.

## GENERAL FUND REVENUE ESTIMATE

Revenues	FY2021 Actual	FY2022 Original Budget	FY2023 Recommended Budget
Property Tax	\$ 21,143,660	\$ 20,554,000	\$ 21,247,975
Local Sales Tax	\$ 10,052,306	\$ 8,404,616	\$ 9,573,788
Fees & Permits	\$ 2,947,460	\$ 2,668,000	\$ 2,760,420
Intergovernmental	\$ 5,218,039	\$ 4,944,661	\$ 6,813,179
Other	\$ 274,879	\$ 118,602	\$ 234,515
App. Fund Balance	\$ -	\$ 1,679,695	\$ 2,693,970
<b>Total</b>	<b>\$ 39,636,344</b>	<b>\$ 38,369,574</b>	<b>\$ 43,323,847</b>

### Property Taxes

Property Taxes are the largest revenue source for the General Fund at approximately 49% representing \$21.2 million. The amount represented here includes current and prior year tax as well as penalties and interest. The property tax rate will be \$0.66 per \$100 assessed valuation. The revenue estimate is based upon a 98.34% collection rate for Property and a 100% collection rate for Motor Vehicles.

The County's real and personal property tax base is expected to total approximately \$2,540,783,912. Motor Vehicle property is projected to be approximately \$337,585,324.

### Local Sales Tax

The FY2023 budget estimates sales tax revenue at \$9,573,788, an increase of \$1,305,572 from the FY2022 adopted budget of \$8,268,216. This amount also includes the Medicaid Hold Harmless amount the County receives, which is estimated to be \$900,000 in FY2023. The County receives this funding in exchange for losing the Article 44 sales tax in 2009 when the State assumed administration for Medicaid. The sales tax collections totals \$8,673,788 an increase of \$1,055,572 from FY2022.



## **FY2022-2023 RECOMMENDED BUDGET**

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### **Fees and Permits**

This revenue category includes the anticipated revenues for items including: building permits, recreational fees and facility rentals, and represents a 3.46% or \$92,420 increase over FY2022's amount of \$2,668,000 for an estimate of \$2,760,420 in FY2023. Fees and Permits make up 6.37% of total revenues.

### **Intergovernmental**

The total for Intergovernmental Revenues represents approximately 15.73% of the County's anticipated total revenues or \$6,713,179. These revenues include state grants, state allotments for Public Health and Social Services, utility franchise taxes, beer and wine taxes, video programming tax, court fees, and local jurisdictions contributions. The FY2023 intergovernmental revenue estimate reflects a \$1,868,518 or 37.79% increase from FY2022.

### **Other Revenue**

Other revenue includes miscellaneous revenue sources in the amount of \$234,515, a \$11,887 decrease over FY2022's estimate of \$246,402.

### **Appropriated Fund Balance**

Appropriated fund balance in the amount of \$2,693,970 is included for one-time expenditures and to balance the budget. This amount does include \$109,700 of Committed Fund Balance for tax evaluation and \$84,270 the Sheriff's Office received as part of House Bill 105.

## **DEPARTMENTS**

### **Governing Body**

The five-member Board of County Commissioners is the official legislative and policy-making body of the County. Commissioners are elected at large for staggered two- or four-year terms. The Commissioner receiving the fewest votes serves a two-year term.

All official actions of the County Commissioners are taken at public meetings. The Board of County Commissioners holds regular public meetings on the first and third Monday of each month. The County Commissioners also conduct special meetings, work sessions on the County budget, and other issues of special interest.



## FY2022-2023 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 63,206.85	\$ 64,785.00	\$ 67,115.00
<b>Operating</b>	\$ 9,113.21	\$ 16,100.00	\$ 16,100.00
<b>TOTAL</b>	<b>\$ 72,320.06</b>	<b>\$ 80,885.00</b>	<b>\$ 83,215.00</b>

### Administration

The County Manager is appointed by the County Commissioners and serves as Chief Executive Officer of the County of Yadkin. The County Manager provides leadership and management of County operations and works through a management team composed of an Assistant County Manager, Finance Officer, Department Directors, and other key staff members to identify needs, establish priorities, administer programs, policies and operations, and build organizational capacity. The County Manager also assists the County Commissioners in their policy making role by providing recommendations and background materials on programs, trends, and issues of concern to the County Commissioners and the Administration. County Administration also includes the Clerk to the Board, Human Resources/Risk Management and an Events Planner for the Agricultural & Educational Building's Banquet Rooms.

#### Performance Measures:

1. 99% of all phone calls received will be answered by the second ring.
2. Respond to 95% of all complaints within 24 hours.

### BUDGET SUMMARY

	<b>FY 2021 Actual</b>	<b>FY 2022 Original</b>	<b>FY 2023 Recommended</b>
<b>Personnel</b>	\$ 486,255.69	\$ 493,010.00	\$ 551,315.00
<b>Operating</b>	\$ 22,843.35	\$ 28,550.00	\$ 30,600.00
<b>TOTAL</b>	<b>\$ 509,099.04</b>	<b>\$ 521,560.00</b>	<b>\$ 581,915.00</b>

### Finance

The Finance Department focuses on the County's financial services, including audit, debt service management, cash investments, payroll, utility billing, payables, and purchasing.



## FY2022-2023 RECOMMENDED BUDGET

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### Performance Measures:

1. The Finance Department will reconcile bank accounts by the 15<sup>th</sup> of every month.
2. The Finance Department will prepare payroll 100% of the time with 95% being error free.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 188,855.33	\$ 212,680.00	\$ 306,530.00
<b>Operating</b>	\$ 18,562.63	\$ 21,910.00	\$ 16,705.00
<b>TOTAL</b>	<b>\$ 207,417.96</b>	<b>\$ 234,590.00</b>	<b>\$ 323,235.00</b>

### Tax

The Tax Office appraises business, personal and real property, as well as billing and collecting those taxes. Motor vehicles are appraised, billed and collected by the State since the implementation of Tax and Tag Together in FY2013. The Tax Office also operates the License Plate Agency.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 703,458.18	\$ 756,615.00	\$ 858,042.00
<b>Operating</b>	\$ 159,510.32	\$ 146,140.00	\$ 263,220.00
<b>TOTAL</b>	<b>\$ 862,968.50</b>	<b>\$ 902,755.00</b>	<b>\$ 1,121,262.00</b>

### Court Facilities

Counties are required by statute to provide space for the courts, Judges, District Attorney, Clerk of Court, Probation and Magistrates. To offset the expense, counties receive a portion of court fees.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 47,266.16	\$ 45,000.00	\$ 49,000.00
<b>TOTAL</b>	<b>\$ 47,266.16</b>	<b>\$ 45,000.00</b>	<b>\$ 49,000.00</b>



## FY2022-2023 RECOMMENDED BUDGET

### Department of Juvenile Justice, Delinquency and Prevention/JCPC

The North Carolina Department of Juvenile Justice, Delinquency and Prevention provides funding to local Juvenile Crime Prevention Councils to fund local programs to assist juveniles in the judicial system. The funding received by the County from the Department of Juvenile Justice is distributed to the programs monthly. Programs funded through the JCPC do request the County provide the required 20% match. JCPC funds are also used for administrative purposes for all four (4) counties in our Judicial District and they do not require a match. Yadkin County assumed the responsibility for the financial administrative duties during FY2022 and the FY2023 budget includes revenues from the other three (3) counties for this purpose. The funded programs include the Temporary Shelter, Why Try? Teen Court and Restitution, all provided by The Children's Center of Northwest NC. The operating funds listed below include those received from the State and the County match.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 181,092	\$ 201,333	\$ 339,301
<b>TOTAL</b>	<b>\$ 181,092</b>	<b>\$ 201,333</b>	<b>\$ 339,301</b>

### Elections

The Board of Elections is responsible for all elections and hires staff as appropriate to fulfill their statutory obligations.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 136,094.85	\$ 131,090.00	\$ 144,210.00
<b>Operating</b>	\$ 175,966.93	\$ 76,850.00	\$ 72,060.00
<b>TOTAL</b>	<b>\$ 312,061.78</b>	<b>\$ 207,940.00</b>	<b>\$ 216,270.00</b>

### Register of Deeds

The Registrar of Deeds is elected by the citizens every four (4) years and hires Deputy Registrars to serve as appropriate to fulfill his statutory obligations.

Performance Measures:

1. Record 100% of all documents "walked in" or submitted electronically by 4:45pm on the same day.





## FY2022-2023 RECOMMENDED BUDGET

2. Ensure 100% of notary oaths are administered and signed oath forms are transmitted electronically back to the Secretary of State office.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 197,297.54	\$ 227,508.00	\$ 257,460.00
<b>Operating</b>	\$ 54,093.62	\$ 56,215.00	\$ 56,615.00
<b>TOTAL</b>	<b>\$ 251,391.16</b>	<b>\$ 283,723.00</b>	<b>\$ 314,075.00</b>

### Information Technology

The Information Technology Department provides a wide array of services which support all departments through end-user client support, network infrastructure, software applications, and championing the use of technology to meet the County's needs. This department has put an increased focus on cybersecurity, thereby increasing the department's budget and staff during FY2022 and continuing into FY2023.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 358,442.25	\$ 367,210.00	\$ 471,000.00
<b>Operating</b>	\$ 7,468.50	\$ 10,520.00	\$ 10,500.00
<b>TOTAL</b>	<b>\$ 365,910.75</b>	<b>\$ 377,730.00</b>	<b>\$ 481,500.00</b>

### Public Buildings

Public Buildings is responsible for cleaning, utilities, maintenance and debt service of County buildings.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 261,513.14	\$ 312,690.00	\$ 336,865.00
<b>Operating</b>	\$ 240,775.31	\$ 247,095.00	\$ 241,795.00
<b>Debt Service</b>	\$ 339,173.06	\$ 332,200.00	\$ 325,220.00
<b>TOTAL</b>	<b>\$ 841,461.51</b>	<b>\$ 891,985.00</b>	<b>\$ 903,880.00</b>



## FY2022-2023 RECOMMENDED BUDGET

### Sheriff

The Sheriff is elected by the citizens every four years and hires sworn deputies and other personnel to serve at his pleasure in the Sheriff's Office, Communications, and Detention Center. Currently, 45 of his employees are sworn officers. He provides four School Resource Officers for the Yadkin County Public Schools and operates the Animal Control Division. The Sheriff's budget also includes the Law Enforcement Officers' Separation Allowance for sworn officers who retire and meet the criteria established by the North Carolina General Statutes. The Sheriff's budget also includes several grants from the NC Department of Health and Human Services and Internet Crimes Against Children Grant through the NC State Bureau of Investigation.

#### BUDGET SUMMARY

	FY2021 Actual	FY2022 Original	FY2023 Recommended
<b>Personnel</b>	\$ 4,790,879.45	\$ 5,234,202.00	\$ 5,861,975.00
<b>Operating</b>	\$ 1,320,890.95	\$ 1,345,525.00	\$ 1,585,837.00
<b>Capital</b>	\$ 152,396.49	\$ -	
<b>Debt Service</b>	\$ 975,868.69	\$ 969,085.00	\$ 962,290.00
<b>TOTAL</b>	<b>\$ 7,240,035.58</b>	<b>\$ 7,548,812.00</b>	<b>\$ 8,410,102.00</b>

### Emergency Services

Emergency Services provides Emergency Management, Emergency Medical Services and Fire Marshal services within the County. The capital expenditure is to replace one (1) ambulance. The FY2023 Recommended Budget includes maintaining the 24/72 shift schedule, continuing the second Community Paramedic position and reinstating the Training Officer position. It also includes implementation of the Procure ALS 360 program. The recommended budget also includes reimbursing the Yadkin County Rescue Squad \$100 per hospital transport made on behalf of EMS due to ambulance availability.

#### BUDGET SUMMARY

	FY2021 Actual	FY2022 Original	FY2023 Recommended
<b>Personnel</b>	\$ 2,465,099.08	\$ 3,242,828.00	\$ 4,312,500.00
<b>Operating</b>	\$ 422,218.84	\$ 452,235.00	\$ 879,990.00
<b>Capital</b>	\$ 579,797.92	\$ 272,000.00	\$ 255,200.00
<b>Debt Service</b>	\$ 13,519.32	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,480,635.16</b>	<b>\$ 3,967,063.00</b>	<b>\$ 5,447,690.00</b>



## FY2022-2023 RECOMMENDED BUDGET

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### Central Permitting

Central Permitting in Yadkin County includes all building inspections, minimum housing code enforcement in Boonville and East Bend, new construction fire inspections, planning services and scheduled Environmental Health permits. The Director has delegated authority from the Human Services Director to supervise the Environmental Health Program.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 365,109.71	\$ 395,100.00	\$ 429,415.00
<b>Operating</b>	\$ 17,255.33	\$ 24,730.00	\$ 22,740.00
<b>TOTAL</b>	<b>\$ 382,365.04</b>	<b>\$ 419,830.00</b>	<b>\$ 452,155.00</b>

### Medical Examiner

North Carolina General Statutes require counties to pay for services rendered by the North Carolina Medical Examiner as needed.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 48,150	\$ 36,000.00	\$ 40,000.00

### Animal Shelter

The Animal Shelter provides shelter and care for animals that are lost or in need of a home. The Shelter operates a Spay-Neuter Program in an effort to help reduce the stray animals within Yadkin County. The Shelter works with many rescue groups to help find forever homes for the animals that make their way to the Shelter.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 174,413.29	\$ 192,913.00	\$ 213,140.00
<b>Operating</b>	\$ 72,924.69	\$ 82,200.00	\$ 91,400.00
<b>Debt Service</b>	\$ 13,474.40	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 260,812.38</b>	<b>\$ 275,113.00</b>	<b>\$ 304,540.00</b>



## FY2022-2023 RECOMMENDED BUDGET

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### Economic Development

The County contracts with the Economic Development Partnership to provide economic development services to encourage growth, business development, industrial growth, retail development throughout the County. The FY2023 budget recommends funding for operations and funding for future projects. In accordance with North Carolina General Statutes, a public hearing will be held on the appropriation of county funds for economic development the same night as the County's Budget Public Hearing on June 16<sup>th</sup>.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 76,500.00	\$ 76,500.00	\$ 76,500.00
<b>Programs</b>	\$ -	\$ 25,000.00	\$ 25,000.00
<b>TOTAL</b>	<b>\$ 143,500.00</b>	<b>\$ 76,500.00</b>	<b>\$ 101,500.00</b>

### Cooperative Extension

Cooperative Extension is a cooperative effort between NC State, A&T University and counties. Employees are cost-shared between the State and the County to provide services to farmers, 4-H Clubs and many others within the County. The Yadkin County Cooperative Extension Office had staff turnover in FY2022 due to retirement and relocations. The Field Crops Agent will now be shared with Surry County rather than Surry, Forsyth and Davie Counties, yielding in a slight increase in expenditures for Yadkin County.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 182,484	\$ 216,035	\$ 230,500
<b>Operating</b>	\$ 13,789	\$ 14,050	\$ 18,000
<b>TOTAL</b>	<b>\$ 196,273</b>	<b>\$ 230,085</b>	<b>\$ 248,500</b>

### Soil and Water Conservation District

Soil and Water Conservation District Board members are elected every four years and hire staff to assist citizens with erosion control, watershed areas and farm plans. Yadkin County also provides office space for several Federal employees of the Natural Resources Conservation Service. Debt Service is for the Hood-Chamberlain Dam.



## FY2022-2023 RECOMMENDED BUDGET

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### Performance Measures:

1. Work with landowners to ensure that water quality issues within Yadkin County are addressed within 72 hours.
2. Complete regular maintenance and inspections of the 14 watershed structures annually.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 175,060	\$ 195,070	\$ 226,097
<b>Operating</b>	\$ 81,219	\$ 103,580	\$ 153,780
<b>Debt Service</b>	\$ 638,088	\$ 638,095	\$ 638,090
<b>TOTAL</b>	<b>\$ 894,367</b>	<b>\$ 936,745</b>	<b>\$ 1,017,967</b>

### Human Services Agency

Human Services is the consolidated agency comprised of Public Health and Social Services. Yadkin County consolidated administration and operations of these departments in February 2013, but continue to budget them separately due to State and Federal funding. Both divisions share Administrative staff and their time is estimated in both Divisions' budgets.

### Performance Measures:

- The Agency will process 95% of regular FNS applications within the timeframe that allows the household to have access to the FNS benefits on or before the 30th calendar day from the date of application.
- The Agency will complete 85% (will be 85% as of January 1) of APS evaluations involving allegations of abuse or neglect within 30 days of the report.
- The Agency will ensure that 95% of all foster youth have face-to-face visits by the social worker each month
- 100% of requests for new septic system or well will be initiated with a site visit within 2 weeks from the request date.
- Ensure that 90% of disease investigations are documented in NC EDSS and disease events are reassigned to the State Disease Registrar within 30 days of notification of a reportable communicable disease or condition.



## FY2022-2023 RECOMMENDED BUDGET

### BUDGET SUMMARY

HEALTH	FY2021 Actual	FY2022 Original	FY2023 Recommended
Personnel	\$ 998,346	\$ 1,281,063	\$ 1,503,564
Operating	\$ 291,786	\$ 316,424	\$ 374,048
<b>TOTAL</b>	<b>\$ 1,290,132</b>	<b>\$ 1,597,487</b>	<b>\$ 1,877,612</b>
SOCIAL SERVICES	FY2021 Actual	FY2022 Original	FY2023 Recommended
Personnel	\$ 3,655,550	\$ 3,803,787	\$ 4,286,280
Operating	\$ 208,750	\$ 221,580	\$ 244,204
Programs	\$ 1,657,377	\$ 1,907,433	\$ 2,254,152
Capital	\$ 24,390	\$ -	\$ 22,540
<b>TOTAL</b>	<b>\$ 5,546,067</b>	<b>\$ 5,932,800</b>	<b>\$ 6,807,176</b>

### Mental Health

Yadkin County citizens receive mental health, developmental disability and substance abuse services through Partners Behavioral Health. Partners currently serves nine (9) counties in North Carolina (Burke, Catawba, Cleveland, Gaston, Iredell, Lincoln, Rutherford, Surry and Yadkin) with several counties in the process of joining this local management entity.

### BUDGET SUMMARY

	FY2021 Actual	FY2022 Original	FY2023 Recommended
Operating	\$ 118,000	\$ 118,000	\$ 118,000

### Veterans' Services

Yadkin County has many citizens who have served our Country and are entitled to certain benefits and services. The Veterans' Services Officer assists county veterans with these benefits and services and recruits more services to the county in the Veterans' Center.

### BUDGET SUMMARY

	FY2021 Actual	FY2022 Original	FY2023 Recommended
Personnel	\$ 55,637	\$ 57,165	\$ 61,345
Operating	\$ 1,107	\$ 3,155	\$ 2,150
<b>TOTAL</b>	<b>\$ 56,744</b>	<b>\$ 60,320</b>	<b>\$ 63,495</b>



## FY2022-2023 RECOMMENDED BUDGET

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### Hospital

The County has retained the license for the hospital and has requested that it be considered a Legacy Medical Facility as authorized in North Carolina General Statutes so that it can be reopened within thirty-six months. This status was extended for a second thirty-six months. A minimal staff has been retained to maintain the medical records, both paper and radiology. Parts of the facility have been leased to medical and behavioral health agencies and the County has one employee assigned to the facility to monitor the usage of it and to assist visitors as needed.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 93,242.81	\$ 54,375.00	\$ 53,810.00
<b>Operating</b>	\$ 113,085.63	\$ 137,890.00	\$ 120,890.00
<b>TOTAL</b>	<b>\$ 206,328.44</b>	<b>\$ 192,265.00</b>	<b>\$ 174,700.00</b>

### Recreation

Parks and Recreation maintains all of the County parks, including Memorial Park and all of our river accesses. Staff also provides grounds maintenance for all County property.

#### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 455,043	\$ 525,555	\$ 568,775
<b>Operating</b>	\$ 138,097	\$ 151,566	\$ 157,390
<b>Capital</b>	\$ 12,500	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 605,640</b>	<b>\$ 677,121</b>	<b>\$ 726,165</b>

### Education

Education continues to represent approximately 21% of our local budget, with revenues pledged for the current expense and capital needs of the Yadkin County Public School System and the Surry Community College's Yadkin Center. Although the State is responsible for funding the cost of school operations, the General Assembly continues to inadequately fund public schools. The debt service for the Public Schools increases the portion of the County's budget to 23% for Education.

The Yadkin County Board of Education has completed its FY2023 appropriation



## FY2022-2023 RECOMMENDED BUDGET

request. The Superintendent's final total request for \$7,810,750 has been submitted. This request reflected a \$233,522 or 3% increase. Of this amount, \$7,472,753 is in current expense and \$337,997 is for capital expense. The Manager recommends the Public Schools' current expense be funded at this level and the capital expense be reduced to \$275,000. The recommended budget does include \$500,000 that was approved by the General Assembly in a Repair and Renovation Fund that will be drawn down from Lottery proceeds. This amount was approved in the State's bi-annual budget approved for FY2022-FY2023.

The Board of Education requested funding in FY2022 for the Surry-Yadkin Works apprenticeship program that is a partnership with Surry Community College and the school districts in Surry County. The program started in January 2021 and was fully funded in FY2022. The FY2023 Recommended Budget continues this appropriation, as well as for the County to be assigned interns from the program.

Of the recommended amount, \$7,472,753 is in current expense and \$275,000 is in capital outlay.

Surry Community College requested \$341,000, which is a \$30,000 or 9.64% increase from FY2022. The Recommended Budget includes a flat budget for the Community College at \$311,000. The County continues to offer the Yadkin Guarantee to encourage young adults to further their training and education and increased the amount to \$120,000 for FY2023. The Guarantee is a scholarship program for Yadkin County students enrolled at the Yadkin Center in a curriculum program and will pay the difference between tuition and other scholarships the student(s) have been awarded. Through efforts such as the Yadkin Guarantee, enrollment at the Yadkin Center increased to earn it the campus status and funding in FY2022 from the General Assembly as a campus.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Public Schools Current</b>	\$ 7,217,959	\$ 7,326,228	\$ 7,472,753
<b>Public Schools Capital</b>	\$ 250,552	\$ 251,000	\$ 275,000
<b>Public Schools Special Cap</b>	\$ 252,264	\$ -	\$ -
<b>Public Schools Lottery RR</b>	\$ -	\$ -	\$ 500,000
<b>Public Schools Debt Service</b>	\$ 2,095,509	\$ 1,860,740	\$ 1,754,100
<b>Surry Community College</b>	\$ 311,000	\$ 311,000	\$ 311,000
<b>Yadkin Guarantee</b>	\$ 119,002	\$ 120,000	\$ 120,000
<b>Total</b>	<b>\$ 10,246,286</b>	<b>\$ 9,868,968</b>	<b>\$ 10,432,853</b>





## FY2022-2023 RECOMMENDED BUDGET

### Community Action Programs

The County assists various non-profit organizations within the County that provide services the County would have to provide otherwise. Each non-profit agency receiving funding from the County will have a contractual relationship with the County to provide the services requested.

Yadkin Valley Economic Development, Inc. (YVEDDI) receives Home Community Care Block Grant (HCCBG) funds that are earmarked by the State for services to be provided in Yadkin County and are distributed to YVEDDI at the discretion of the Board of Commissioners. The HCCBG funds are distributed directly to YVEDDI. YVEDDI also operates three Senior Centers (Yadkinville, Yadkin Valley and East Bend). Citizens of Surry County utilize the Yadkin Valley Center and Surry County shares in the funding of the Center, so the Yadkin County funding is reduced for that Center. YVEDDI requested an increase in funding for home-delivered meals and to provide funding for the Retired Senior Volunteer Program. The County is committed to providing home-delivered meals for senior citizens within the County and makes that a funding priority for YVEDDI and the FY2023 Recommended Budget includes additional funding to YVEDDI for this program.

Northwest Regional Library operates thirteen libraries in four counties (Alleghany, Stokes, Surry and Yadkin). They operate four libraries in Yadkin County (Yadkinville, East Bend, Boonville and Jonesville). Each Town contributes to their respective library within its township.

The NC Forest Service is a state operated program with partnership funding through the County. The County funds roughly 40% of the local Forest Service, as well as provide them office space in the Agricultural & Educational Building.

The Yadkin County Rescue Squad plays a vital role in Public Safety within the County. It is a non-profit agency that provides rescue services, as well as medical first responder services when needed.

### BUDGET

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>YVEDDI APPROPRIATION</b>	\$ 75,804	\$ 17,713	\$ 17,713
<b>YVEDDI HCCBG MATCH</b>	\$ -	\$ 34,500	\$ 34,500
<b>YVEDDI HDM</b>	\$ -	\$ 38,591	\$ 38,591
<b>ROAP EMPLOYMENT-YVEDDI</b>	\$ -	\$ -	\$ 10,844
<b>ROAP RGP-YVEDDI</b>	\$ -	\$ -	\$ 76,515
<b>YADKIN SENIOR CENTER</b>	\$ 39,500	\$ 39,500	\$ 39,500



## FY2022-2023 RECOMMENDED BUDGET

SENIOR MEALS RESERVE	\$ 4,765	\$ -	\$ -
YADKIN VALLEY SENIOR CENTER	\$ 23,700	\$ 23,750	\$ 23,750
EAST BEND SENIOR CENTER	\$ 35,550	\$ 35,500	\$ 35,500
FORESTRY CONTRIBUTION	\$ 56,000	\$ 65,200	\$ 70,000
ROAP EDTAP-YVEDDI	\$ -	\$ -	\$ 64,015
YADKIN LIBRARIES	\$ 444,339	\$ 470,000	\$ 475,000
RICHMOND HILL LAW SCHOOL	\$ 8,000	\$ 10,000	\$ 10,000
COG PRETRIAL	\$ 94,000	\$ 96,000	\$ 98,000
RESCUE SQUAD	\$ 168,440	\$ 170,000	\$ 175,000
VFD TURN OUT GEAR	\$ 79,837	\$ 75,000	\$ 80,000
<b>TOTAL</b>	<b>\$ 1,029,935</b>	<b>\$ 1,075,754</b>	<b>\$ 1,248,928</b>

### Non-Departmental

Expenditures that benefit all departments are placed in the Non-Departmental Category. All software maintenance agreements and phone services (excluding the Sheriff's Office and Social Services were moved to Non-Departmental to improve efficiencies in FY2019). This will provide better management of technology needs and funding levels.

### BUDGET

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
PERFORMANCE	\$ -	\$ 15,000	\$ -
UNEMPLOYMENT	\$ 6,223	\$ 8,000	\$ 7,000
PROFESSIONAL SERVICES	\$ 78,572	\$ 172,000	\$ 288,861
COUNTY ATTORNEY	\$ 130,245	\$ 135,000	\$ 140,000
SURRY-YADKIN WORKS INTERNS	\$ -	\$ 30,000	\$ 20,000
ANNUAL AUDIT	\$ 60,250	\$ 65,000	\$ 65,000
LAND ACQUISITION	\$ 198,000	\$ -	\$ -
AG BUILDING EXPENSE	\$ 3,834	\$ 5,000	\$ 5,000
CONTRACTED SERVICES	\$ 3,105	\$ 3,500	\$ 3,500
INSURANCE CONSULTING	\$ 41,520	\$ 45,000	\$ 45,000
PUBLIC RELATIONS	\$ 20,572	\$ 22,000	\$ 24,000
VEHICLE LEASE	\$ 7,020	\$ 10,800	\$ 10,000
PARK IMPROVEMENTS	\$ 80,672	\$ 65,000	\$ 50,000
BANK SERVICE FEES	\$ 6,781	\$ 6,000	\$ 6,000
POOL VEHICLE MAINTENANCE	\$ 1,100	\$ 8,000	\$ 6,000
TELEPHONE	\$ 43,527	\$ 50,000	\$ 40,000



## FY2022-2023 RECOMMENDED BUDGET

RENT-BUILDINGS & EQUIPMENT	\$ -	\$ -	\$ 70,000
TELEPHONE SYS.	\$ 15,915	\$ 19,000	\$ 20,000
SOFTWARE CONTRACT	\$ 289,180	\$ 657,860	\$ 373,450
DUES & SUBSCRIPTIONS	\$ 24,481	\$ 26,000	\$ 27,000
HR RESOURCES	\$ 4,291	\$ 7,000	\$ 7,000
CHRISTMAS HAM	\$ 14,139	\$ 15,000	\$ 16,000
TECHNOLOGY CAPITAL OUTLAY	\$ 140,584	\$ 114,050	\$ 115,000
BUILDING IMPROVEMENTS	\$ 35,758	\$ 55,000	\$ 50,000
CONTINGENCY	\$ -	\$ 50,000	\$ 50,000
<b>TOTAL</b>	<b>\$ 1,205,769</b>	<b>\$ 1,584,210</b>	<b>\$ 1,438,811</b>

## EMERGENCY TELEPHONE SPECIAL REVENUE FUND

Expenditures in this Fund are restricted to those authorized by North Carolina General Statute and approved by the NC 911 Board. These expenditures are managed by the Sheriff's Office for its Communications Center. During FY2022, the County's Communication System converted portions of its system to the States EsiNet System with AT&T.

### BUDGET SUMMARY

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 278,658	\$ 169,976	\$ 220,679
<b>TOTAL</b>	<b>\$ 278,658</b>	<b>\$ 169,976</b>	<b>\$ 220,679</b>

## LAW ENFORCEMENT SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on certain expenditures for law enforcement as determined by the Federal Department of Justice. These expenditures are managed by the Sheriff's Office.

### BUDGET

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ -	\$ 8,000	\$ 8,000



## FY2022-2023 RECOMMENDED BUDGET

### FEDERAL LAW ENFORCEMENT SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on certain expenditures for law enforcement as determined by the State for drug seizure funds. These expenditures are managed by the Sheriff's Office.

#### BUDGET

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 99,746.00	\$ 2000.00	\$ 2,000.00

### OCCUPANCY TAX SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on expenditures to promote travel and tourism within Yadkin County. These expenditures are transferred to the Chamber of Commerce staff through a contractual arrangement. The County transfers these funds to the TDA fund that is maintained by the County, as the TDA is a discreet component unit of the County.

#### BUDGET

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Operating</b>	\$ 34,283	\$ 27,500	\$ 30,000

### FIRE DISTRICTS' FUNDS

The Board of Commissioners is authorized by North Carolina General Statutes to create Fire Service Districts and Rural Fire Protection Districts (once approved by ballot), to levy property taxes and set tax rates within those districts. The Districts' governing body is the Board of Commissioners and they contract with fire departments to provide fire services within the District. Currently, the County contracts with one fire department in each district and each department submitted a budget request to the County for funding in FY2023. The Yadkin County Rescue Squad is funded through the General Fund and not through a Fire District, but some of their reporting data is included in this section for informational purposes.

The County started a turnout gear reimbursement program in FY2018 through the General Fund and expanded the program to include Viper radios and website maintenance. The contractual amounts in the Fire District Funds exclude the reimbursement program, as it is funded in the County's General Fund. All of the Volunteer Fire Departments and the Rescue



## **FY2022-2023 RECOMMENDED BUDGET**

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Squad have taken advantage of this opportunity since its inception. The reimbursement line in the General Fund's Community Action section is increased due to the increased cost of turn-out gear. It is recommended to increase the 80% reimbursement maximum per set of gear from \$2,800 to \$3,600.

Volunteer Fire Departments and Rescue Squads across the United States, as well as in Yadkin County continue struggling to recruit and retain their volunteers. Depending upon the location within the county, some departments struggle finding volunteers to respond to calls during the day and others struggle at night. The volunteer fire departments within Yadkin County are implementing ideas to help recruit and retain volunteers, from reimbursing them per call, hiring part-time employees, increasing part-time employees' rate of pay to exploring residency programs. Several departments have been awarded grants to help with recruitment, marketing and staffing.

The training requirements, as well as the risks associated with firefighting have increased and are impacting volunteers and their families. Surry Community College does not currently offer Firefighter Certification classes at the Yadkin Center and those members needing the certification classes have to travel to Dobson or to other community colleges. Training needs are forcing Departments to explore new ways to provide training and to meet the requirements.

In Yadkin County volunteer fire departments are faced with aging apparatus (some trucks are approaching 30-40 years) which having costly repairs and other equipment such as thermal cameras and air bottles that need replacing. Volunteer fire departments explore options for funding from NC Office of the State Fire Marshal's 50/50 grants, FEMA grants and fundraisers to assist with equipment replacement.

The Yadkin County Rescue Squad also applies for rescue and FEMA grants as they come available. The Squad also covers for the County's Emergency Medical Services (EMS) when all of the ambulances are tied up and unavailable. Ten (10) percent of their calls are reported as covering for EMS. It is recommended in the EMS departmental budget that the Rescue Squad be reimbursed \$100 for each transport to a hospital on behalf of EMS.

The fire departments need three main things to provide fire protection service: trained volunteers, trucks/equipment and water. The need to access water by either running hose, establishing water points or investing in pumper trucks is challenging in rural communities.

The volunteer departments work hard with limited resources as non-profit organizations to provide a needed service to county citizens. They are all working to lower their ISO rating to assist citizens and businesses in their respective Districts with lower insurance rates.

There are parts of the county that are not within the 5- or 6- mile range of a fire station or sub-station which prohibits citizens in those areas from benefitting from lower ISO ratings.



## FY2022-2023 RECOMMENDED BUDGET

Fire Chiefs are working with the County to determine the best options to bring all citizens within the 5- or 6- mile range in the near future.

The County is also exploring options to maximize the tax dollars received within the fire districts by coordinating purchases and service contracts. All fire departments have annual hose testing and ladders. The County has secured one contract to cover the cost of the annual testing utilizing District Funds to pay for these and not affect the fire department contracts.

### VOLUNTEER FIRE DEPARTMENT & RESCUE SQUAD CALLS CALENDAR YEAR 2021

(Includes Fire, Medical, Service, Rescue calls as self-reported in budget documents)

Arlington Fire & Rescue #16	525
Boonville #13	440
Buck Shoals #21	376
Courtney #19	247
East Bend #14	237
Fall Creek #15	359
Forbush #11	265
Lone Hickory #24	249
West Yadkin #18	285
Yadkinville #12	1089
Rescue Squad	1621

### VOLUNTEER FIRE DEPARTMENT CASH ON HAND

In the Request for Funding, each Volunteer Fire Department reported having the following cash on hand.

	Checking	Savings	Equipment / Truck / Capital Fund	Relief Fund or Other	CDs	TOTAL
Arlington	48,619	18,586	-	91,703	47,468	206,376
Boonville	9,948	12,333	-	-	-	22,281
Buck Shoals	49,149	49,546	-	35,696	43,919	178,310
Courtney	38,824	10,000	-	22,107	-	70,932
East Bend	47,570	11,437	-	9,878	-	68,886
Fall Creek	105,126	21	121,180	-	-	226,327
Forbush	74,630	104,196	-	26,624	70,525	275,975
Lone Hickory	103,173	6,041	61,444	17,358	-	188,016



## FY2022-2023 RECOMMENDED BUDGET

West Yadkin	9,866	77,504	-	966	-	88,336
Yadkinville	28,161	32,189	-	448	25,955	86,753
Rescue Squad	2,054	70,576	-	-	-	72,631
<b>TOTAL</b>	<b>517,122</b>	<b>392,429</b>	<b>182,624</b>	<b>204,780</b>	<b>187,868</b>	<b>1,484,823</b>

Fire departments with high amounts of cash on-hand usually have insurance payments and debt service payments coming towards the end of the fiscal year or early in the new fiscal year.

The County expects fire departments and the rescue squad to be good stewards of the taxpayers' dollars and to use it for expenditures needed for the benefit of fire protection and rescue services.

## VOLUNTEER FIRE DEPARTMENT RECOMMENDED ANNUAL CONTRACTUAL RATE

	<b>FY2022 Actual Contract</b>	<b>FY2023 Fire Department Budget</b>	<b>FY2023 Requested Contract Amount</b>	<b>FY2023 Recommended Contract Amount</b>
Arlington	338,000	388,503	327,000	327,000
Boonville	238,000	260,678	254,195	230,495
Buck Shoals	68,000	121,800	68,400	64,125
Courtney	173,000	272,956	171,144	171,144
East Bend	218,000	242,200	208,440	208,440
Fall Creek	198,000	232,255	194,000	194,000
Forbush	265,000	402,258	280,000	265,000
Lone Hickory	73,000	234,646	73,000	70,000
West Yadkin	300,000	305,000	305,000	305,000
Yadkinville	530,000	538,337	538,337	538,337
Rescue Squad	170,000	250,482	177,650	175,000
<b>TOTAL</b>	<b>2,571,000</b>	<b>3,249,115</b>	<b>2,597,166</b>	<b>2,572,635</b>

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## FY2022-2023 RECOMMENDED BUDGET

### FIRE DISTRICTS' RECOMMENDED TAX RATE

Fire District	Tax Rates
Arlington	0.08
Boonville	0.075
Buck Shoals	0.05
Courtney	0.08
East Bend	0.073
Fall Creek	0.07
Forbush	0.075
Lone Hickory	0.075
West Yadkin	0.075
Yadkinville	0.065

### SOLID WASTE ENTERPRISE FUND

The Solid Waste Fund generates revenue from the Solid Waste Household Fee and fees generated at the Transfer Station located at the Solid Waste Facility. The County also operates seven Collection Sites strategically located for convenience within the County. This budget does **not** include funding to replace the scales and the scales house at the Landfill.

### BUDGET SUMMARY

	FY2021 Actual	FY2022 Original	FY2023 Recommended
Personnel	\$ 275,713	\$ 286,405	\$ 304,835
Operating	\$ 2,405,716	\$ 2,312,395	\$ 2,394,190
<b>TOTAL</b>	<b>\$ 2,681,429</b>	<b>\$ 2,598,800</b>	<b>\$ 2,699,025</b>

### WATER AND SEWER ENTERPRISE FUND

The Water and Sewer Fund is to operate the water and sewer lines owned by the County. Effective July 1, 2016, the Town of Yadkinville leased the water and sewer lines they have maintained and operated for many years. The FY2023 Budget includes the revenues and expenditures for the Highway 21 waterline and the East Bend Waterline. Water is purchased from the Town of Jonesville and the Winston-Salem Forsyth County Utilities Commission respectively for these waterlines and neither entity is increasing the rates they charge Yadkin County in FY2023, therefore, the Recommended Budget does not reflect any





## FY2022-2023 RECOMMENDED BUDGET

change in rate other than the cost share previously discussed with the Town of East Bend. The personnel costs include the ORC and an additional operator for the waterlines. The FY2023 budget also includes the Debt Service for the East Bend waterline.

### BUDGET SUMMARY

	<b>FY2120 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>Personnel</b>	\$ 120,344	\$ 126,635	\$ 58,615
<b>Operating</b>	\$ 624,672	\$ 243,170	\$ 249,775
<b>Debt Service</b>	\$ 203,139	\$ 203,140	\$ 203,140
<b>TOTAL</b>	<b>\$ 948,155</b>	<b>\$ 572,945</b>	<b>\$ 511,530</b>

## SELF INSURANCE INTERNAL SERVICE FUND

This fund services the employees' health insurance administration and claims and is funded from all County departments. It also includes the Employee Wellness Clinic that opened in FY2016. The fixed costs expenditure line reflects an increase in the premium for stop-loss coverage of \$125,000 per occurrence.

### BUDGET

	<b>FY2021 Actual</b>	<b>FY2022 Original</b>	<b>FY2023 Recommended</b>
<b>CLAIMS</b>	\$ 1,913,680	\$ 1,861,858	\$ 2,322,237
<b>MEDICAL FIXED COSTS</b>	\$ 372,315	\$ 395,000	\$ 394,100
<b>EMPLOYER \$500</b>	\$ 100,046	\$ 127,000	\$ 127,000
<b>EMPLOYEE CLINIC</b>	\$ 324,518	\$ 336,625	\$ 360,000
<b>ADMIN SVCS</b>	\$ 3,971	\$ 3,500	\$ 4,500
<b>TOTAL</b>	<b>\$ 2,714,530</b>	<b>\$ 2,723,983</b>	<b>\$ 3,207,837</b>

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